

**COUNTY OF PLACER, CALIFORNIA  
DIRECT AND OVERLAPPING DEBT  
JUNE 30, 2007  
(amounts expressed in thousands)**

2006-07 Assessed Valuation (includes unitary utility valuation): \$ 53,643,812  
Less: Redevelopment Incremental Valuation: 2,259,149  
Adjusted Assessed Valuation: \$ 51,384,663

<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	Total Debt 6/30/2007	% Applicable (1)	District's Share of Debt 6/30/07
Sierra Joint Community College District School Facilities Improvement District No. 1	\$ 34,246	61.480%	\$ 21,054
Los Rios and Yuba Joint Community College Districts	252,711	0.041% & 40.894	154
Rocklin Unified School District	86,622	100.000%	86,622
Tahoe-Truckee Joint Unified School District School Facilities Improvement District No. 2	50,300	89.132%	44,833
Other Unified School Districts	94,669	Various	31,878
Placer Union High School District	39,889	100.000%	39,889
Roseville Joint Union High School District	109,170	92.579%	101,069
Roseville City School District	37,917	100.000%	37,917
Other High School and School Districts	110,295	100.000%	28,895
Cities of Auburn and Colfax	1,070	100.000%	1,070
County Water Districts	548	100.000%	548
Nevada Irrigation District	3,245	30.333%	984
Community Facilities Districts	810,631	100.000%	810,631
1915 Act Bonds (Estimate)	65,836	100.000%	65,836
<b>TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<b>1,271,380</b>
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>			
<b>Placer County General Fund Obligations</b>	<b>\$ 22,000</b>	<b>100.000%</b>	<b>\$ 22,000</b>
Placer County Office of Education Certificates of Participation	2,770	100.000%	2,770
Los Rios and Sierra Community College District Certificates of Participation	17,105	.0041 & 73.447	7,384
Western Placer Unified School District Certificates of Participation	128,650	99.818%	128,416
Other Unified School District Certificates of Participation	33,426	Various	26,280
Union High School District Certificates of Participation	149,540	Various	16,422
Auburn Union School District Certificates of Participation	36,634	100.000%	36,634
Roseville City School District Certificates of Participation	18,000	100.000%	18,000
Other School District Certificates of Participation	12,932	100.000%	12,932
City of Lincoln General Fund Obligations	24,280	100.000%	24,280
City of Roseville Certificates of Participation	23,800	100.000%	23,800
Other City General Fund and Pension Obligations	12,500	100.000%	12,500
Auburn Area Recreation and Park District Certificates of Participation	815	100.000%	815
Public Utility District Certificates of Participation	2,015	3.697 & 78.136%	730
<b>TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>332,963</b>
<b>COMBINED TOTAL DEBT</b>			<b>\$ 1,604,343 (2)</b>

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to 2006-07 Assessed Valuation:

Total Overlapping Tax and Assessment Debt.....2.37%

Ratios to Adjusted Assessed Valuation:

**Combined Direct Debt (\$22,000).....0.04%**

Combined Total Debt.....3.12%

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/07 \$0